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ABSTRACT

This report updates a 1985 research study prepared for the New York State Regents Task Force on Education and Economic Development. Average per pupil expenditures in 1984-85 were analyzed for 13 expense categories among 3 groups of school districts in New York State: (1) the New York City suburban counties; (2) the "Big Five" cities (New York City, Buffalo, Rochester, Syracuse, and Yonkers); and (3) the rest of the state. Major expenditure variations were found to exist among the 3 groups in 4 of the 13 expense categories: instruction (which includes teacher salaries); undistributed expenditures (which includes retirement and fringe benefits); transportation expenditures per pupil transported; and special aid fund expenditures. Further analysis of instructional expenditures showed a consistent pattern of variation among the groups concerning teacher salaries and pupil-staff ratios. Group I (New York City suburban counties) had the highest average total expenditures per pupil of the three groups and tended to have higher expenditures per pupil for almost every category analyzed, including instructional costs, undistributed expenditures, and operation and maintenance of plant. Group II (the "Big Five") incurred the greatest expenditures for transportation and federal aid. Five tables and three charts are provided to portray these statistical comparisons. (TE)

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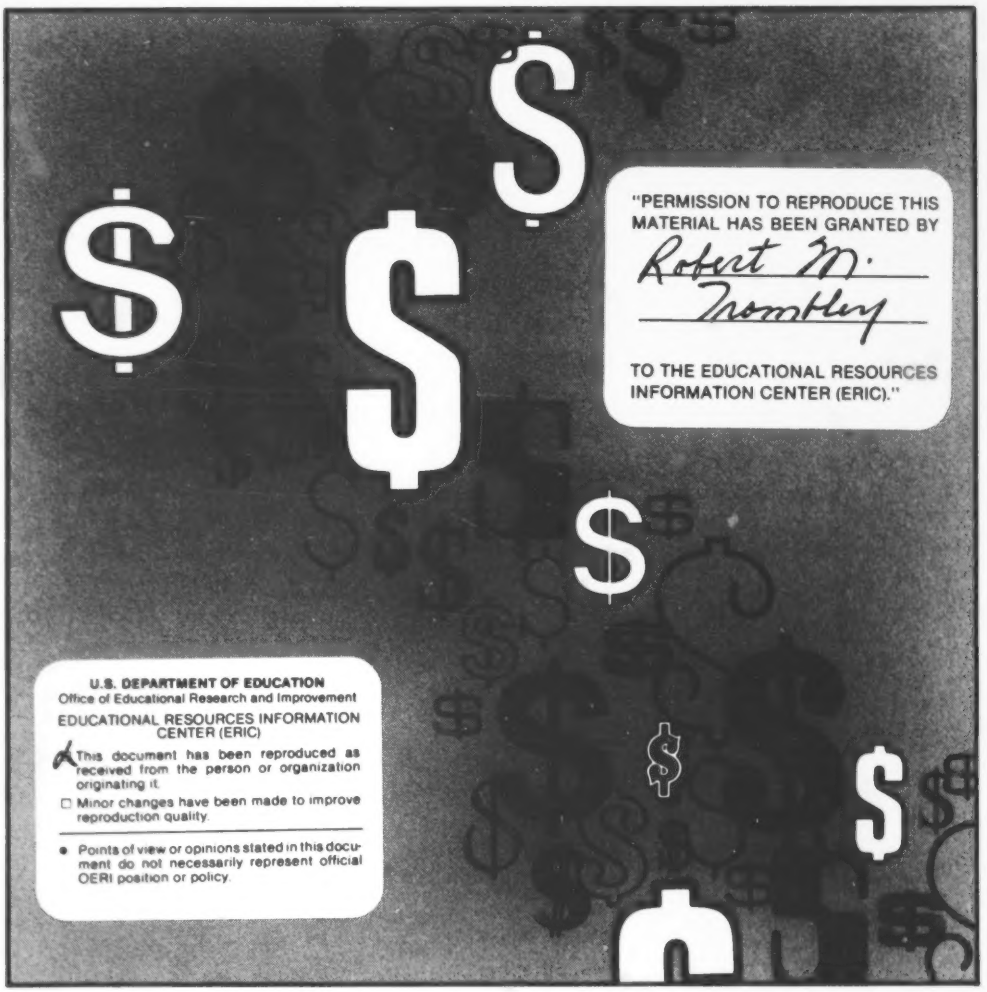
Educational Expenditures

Differences Among Three Groups of School Districts in New York State



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The University of the State of New York / THE STATE EDUCATION DEPARTMENT
Educational Research Services Unit / Albany, New York 12234

September 1987

EDUCATIONAL EXPENDITURES

Differences Among Three Groups of School Districts in New York State

This report reviews per pupil expenditure variations among three groups of school districts. Substantial differences were found among these groups in:

- Instruction Costs per Pupil,
- Median Teacher Salary,
- Undistributed Expenditures per Pupil (Including Retirement Costs and Fringe Benefits),
- Transportation per Pupil, and
- Special Aid Fund Expenditures per Pupil

The findings reported represent an update of analyses originally developed in 1985 for the Regents Task Force on Education and Economic Development.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Educational Research Services Unit
Albany, New York 12234
September 1987

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PREFACE

This report updates a 1985 research study prepared for the Regents Task Force on Education and Economic Development. It is one of a series of publications designed to assist the Regents in analyzing school financial data and in formulating educational policies in support of economic development. The original report was based primarily on 1982-83 school year data while this report analyzes 1984-85 expenditure data.

Average per pupil expenditures in 1984-85 were analyzed for thirteen expense categories among three groups of school districts in New York State: the "Big Five" cities (New York City, Buffalo, Rochester, Syracuse and Yonkers); the New York City suburban area; and the rest of the State. Major expenditure variations were found to exist among the three groups in four of the thirteen expense categories: instruction (which includes teacher salaries); undistributed expenditures (which includes retirement and fringe benefits); transportation expenditures per pupil transported; and special aid fund expenditures.

- Instructional costs per pupil among the three groups varied widely. Districts in the New York City suburban area had the highest average instructional expenditures per pupil in the State. They spent 30 percent above the State average of $2,566 per pupil, whereas the Big Five cities and the rest of the State spent below the average – 2 percent and 15 percent respectively. The New York City suburban area spent appreciably more on instruction than the other two groups, primarily due to higher teacher salaries and lower pupil-staff ratios. Fringe benefits for instructional staff were not included in this calculation. (The New York State accounting system excludes them from the instructional costs category.)

- Undistributed expenditures, including expenditures for retirement systems and fringe benefits, were substantially higher in the New York City suburban area than for the other two groups. School districts in the New York City suburban group had undistributed expenditures that were 30 percent above the State average. The Big Five cities' undistributed expenditures per pupil were slightly above the State average (0.3 percent), whereas per pupil expenditures in the rest of the State were substantially below the State average (18 percent).

- Transportation expenditures per pupil transported varied substantially. Districts in the New York City suburban area had an expenditure per pupil transported which was 2 percent above the State average. Big Five districts had an average which was almost 26 percent higher than the State average. The average for the rest of the State was 20 percent below the State average.

- Special aid fund expenditures per pupil (for projects supported in whole or in part with Federal funds) for the New York City suburban area and rest of State were, respectively, 50 and 47 percent below the State average. The Big Five districts had average per pupil expenditures that were 77 percent above the State average. Special aid fund expenditures were, on the average, higher in the Big Five cities, which also have greater socioeconomic needs than other areas of the State. Consequently, they received higher Federal aid than the other two groups of districts.

Further analysis of instructional expenditures showed a consistent pattern of variation among the groups concerning teacher salaries and pupil-staff ratios:

- The median statewide salary for classroom teachers was $28,213 in 1984-85. Classroom teachers in the New York City suburban area earned median salaries 23 percent higher than this. The Big Five districts had median teacher salaries that were 6 percent above the State median, whereas salaries in rest of State districts were 14 percent below.

- In 1984-85 the pupil-professional staff ratio in the New York City suburban counties was lower (9 percent below the State average) than in the other two groups. The Big Five cities had the highest pupil-professional staff ratio (5 percent above the State average). Rest of State districts had the second highest pupil-professional staff ratio (1 percent above the State average).

While substantial differences exist between these three groups of districts in terms of specific expenditure categories, the study also identified similar expense profiles within each group:

- Instruction, undistributed expenditures, and operation and maintenance of plant account for approximately 80 to 85 percent of total expenses per pupil in each of the three groups.

- Interfund transfers, board of education, and community services account for less than 2 percent of total expenses per pupil in each group of districts.

- The remaining expenditure categories (transportation, debt service, special aid, and central administration) account for an average of 13 to 18 percent of total expenses per pupil in each of the three groups.

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EDUCATIONAL EXPENDITURES:

Differences Among Three Groups of School Districts in New York State

I. SUMMARY

The purpose of this report is to analyze expenditure differences among three groups of New York State districts for 1984-85 and, second, to contrast these findings with 1982-83 data. The groups are:

- **Group I** defined as New York City Suburban Counties (Nassau, Putnam, Rockland, Suffolk and Westchester excluding Yonkers)
- **Group II** defined as the "Big Five Cities" (Buffalo, New York, Rochester, Syracuse, and Yonkers)
- **Group III** defined as Rest of State (the area outside New York City and the five surrounding counties excluding Buffalo, Rochester, and Syracuse)

Only major school districts were analyzed for this report (i.e., those employing eight or more teachers).

Group I had the highest 1984-85 average total expenditures per pupil (general fund, debt service, and special aid fund) of the three groups and tended to have higher expenditures per pupil for almost every category analyzed as shown in *Table A*. The major categories that accounted for Group I's higher per pupil expenditure level, shown in *Chart 1*, were:

- **Instructional Costs.** Group I districts, on average, paid significantly higher teacher salaries and had a lower pupil to professional staff ratio than the other two groups. Fringe benefits for instructional staff are not included in this item.
- **Undistributed Expenditures.** Since Group I districts tended to have higher salaries and more professional staff per pupil, undistributed expenditures, which contain retirement and fringe benefit costs, were on average substantially higher for Group I than for districts in the other two groups.
- **Operation and Maintenance of Plant.** Group I's higher expenditures for the operation and maintenance of the school plant appear to be associated with the higher salaries paid maintenance workers and other costs.

As shown in *Chart 2*, Group II districts, on average, incurred the greatest expenditures in the State for:

- **Transportation.** Group II districts, particularly Yonkers and New York City, had substantially higher costs per pupil transported than did other districts.
- **Special Aid Fund.** The special aid fund consists of expenditures for special projects supported in whole or in part with Federal funds. Group II districts, due to their socioeconomic characteristics, received substantially higher Federal aid than did the other two groups; consequently, they had substantially higher per pupil expenditures.

CHART 1

1984-85 INSTRUCTIONAL, UNDISTRIBUTED, AND OPERATION AND MAINTENANCE OF PLANT EXPENDITURES PER EXPENSE PUPIL FOR THREE GROUPS OF DISTRICTS AND NEW YORK STATE

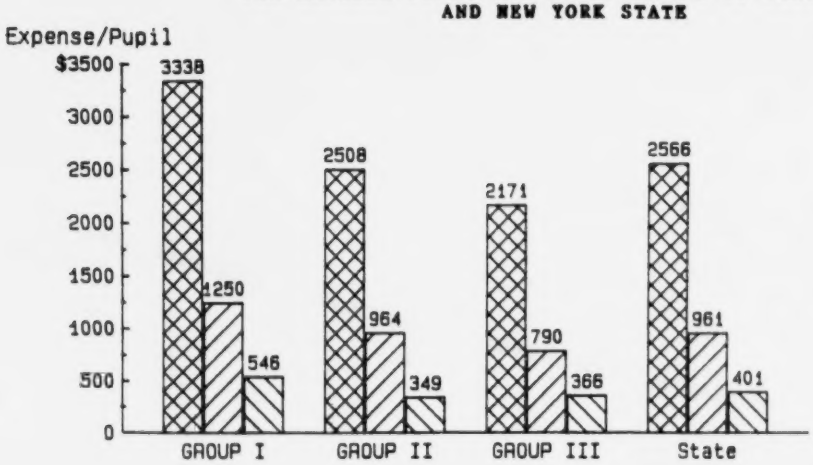
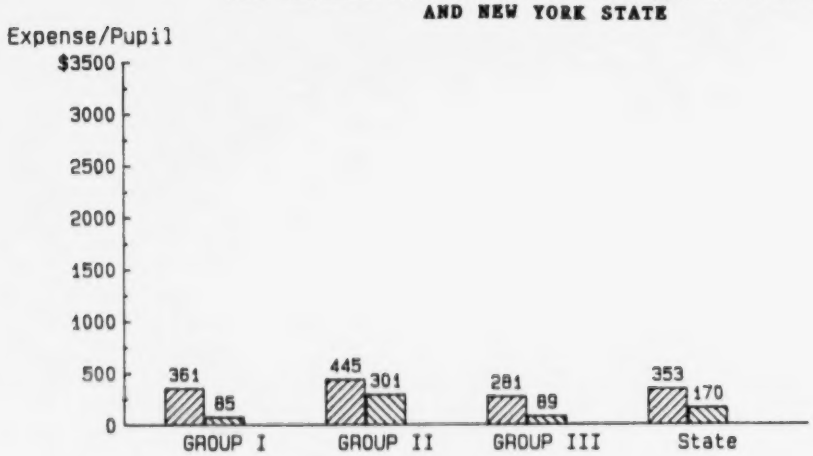


CHART 2

1984-85 TRANSPORTATION EXPENDITURES PER PUPIL TRANSPORTED AND SPECIAL AID FUND EXPENDITURES PER EXPENSE PUPIL FOR THREE GROUPS OF DISTRICTS AND NEW YORK STATE



LEGENDS

Chart 1:		Chart 2:	
Instructional Costs[a] per Expense Pupil		Transportation per Pupil Transported	
Undistributed Expenses per Expense Pupil		Special Aid Fund per Expense Pupil	
Operation & Maintenance per Expense Pupil			

a Does not include cost of instructional staff fringe benefits.

Source: Table A and Table B (pages 6 and 7). See the Glossary of Expenditure Terms on page 12 for an explanation of the various expenditure categories.

II. DATA

The expenditure data used in this study were from the 1984-85 Annual Financial Report supplied by districts to the State Education Department's Information Center on Education. Data on teacher salaries and professional staff were also supplied by the Information Center on Education. Unless otherwise indicated, the data provided in this report are for the 1984-85 school year.

III. EXPENDITURES PER PUPIL

Table B shows per pupil expenditure data for twelve expenditure categories. The Glossary of Expenditure Terms on page 12 provides a detailed explanation of the various expenditure categories used in this report. The pupil count used with one exception was Total Aidable Pupil Units for Expense (Expense TAPU). The exception was transportation expenditures, which were analyzed by both Expense TAPU and pupils transported. Expense TAPU is a weighted count of a district's pupils which reflects the relative costs associated with certain categories of pupils. The expenditure categories analyzed included board of education, central administration, total instruction (regular day and special school), community services, transportation, operation and maintenance of plant, undistributed expenditures, debt service, interfund transfers, general and debt service fund, special aid fund, and total general, debt service and special fund. Table B also provides data concerning median teacher salary and pupil-professional staff ratios.

Tables C and *D* also provide data for the twelve expenditure categories analyzed in the report. Some of the highest spending districts in the noninstructional categories spend more per pupil for these items than lower spending districts can spend on instruction alone.

Board of Education. The State average per pupil expenditure for the board of education was $16.96. Group II had the lowest average per pupil expenditure of $7.72 while Group I had the highest average per pupil expenditure of $26.31. The differences in dollar amounts between the two groups was $18.59 per pupil.

Central Administration. The State average per pupil expenditure for central administration was $108.57. Group I had noticeably higher per pupil central administration costs than the other two groups.

- Group I had an average expense per pupil of $143.83 or 32.48 percent above the State average.
- Group II had an average expense per pupil of $93.46 or 13.92 percent below the State average.
- Group III had an average expense per pupil of $102.85 or 5.27 percent below the State average.

Instruction. Statewide, the average instructional cost per pupil for regular day schools and special schools was $2,566.36. The New York State accounting system requires that only salaries be identified under instructional costs. The actual instructional costs per pupil would be higher if the fringe benefits of instructional staff were included. Instructional costs among the three groups varied widely.

- Group I had the highest average instructional expenditure per pupil among the three groups of $3,338.44 or 30.08 percent above the State average (in 1982-83, Group I's expenditures were 27.14 percent above the State average). Group I districts on the average spent approximately 33 percent and 54 percent more per pupil than the averages for Groups II and III, respectively. Of the 50 districts with the highest instructional costs per pupil, 46 were Group I districts (as opposed to 43 districts in 1982-83). Conversely, none of the 50 districts with the lowest instructional costs per pupil, in 1982-83 or in 1984-85, were Group I districts.
- Group II's average cost per pupil was $2,508.29 or 2.26 percent below the State average (as compared to 4.15 percent below the State average in 1982-83). Yonkers, the Group II district with the highest instructional cost per pupil ($3,039.69), had a lower per pupil expenditure than 154 districts.
- Group III had an average cost per pupil of $2,170.94 which was 15.41 percent below the State average (as compared to 12.61 percent below the State average in 1982-83). All of the 50 districts with the lowest instructional costs per pupil, in 1982-83 and in 1984-85, were Group III districts.

Community Services. The State average per pupil expenditure for community services was $7.68. Differences in dollar amounts among the three groups were relatively minor. Group III had the lowest per pupil expenditure of $1.20 and Group II had the highest per pupil expenditure of $15.29. No expenditures were reported in 375 districts.

Transportation. The State average transportation expense per TAPU was $259.67. The State average transportation expense per pupil transported was $352.97. Using a weighted pupil count (TAPU) transportation expenditures between the groups did not appear to vary widely. However, transportation expenditures per pupil transported varied by almost $165. Districts which transport many children with handicapping conditions will tend to have higher average per pupil costs. Consequently, per pupil transportation averages should be carefully interpreted.

- Group I had an average transportation expense per TAPU of $285.31 or 9.88 percent above the State average (as compared to 4.80 percent above the State average in 1982-83). Its transportation expense per pupil transported was $360.77 or 2.21 percent below the State average (as compared to 3.70 percent below the State average in 1982-83). Of the 50 districts in the State with the high-

est transportation costs per pupil transported, 36 were Group I districts (in 1982-83, 32 such districts were from Group I).

- Group II had an average transportation expense per TAPU of $272.09 which was 4.78 percent above the State average (as compared to 4.48 percent above the State average in 1982-83). Its transportation expense per pupil transported was $444.61 or 25.96 percent above the State average (as compared to 45.50 percent above the State average in 1982-83). Yonkers, the highest spending Group II district, had the 38th highest transportation expenditure per pupil transported in the State.
- Group III, which contains some of the most sparsely populated school districts in the State, had a transportation expense per TAPU of $232.33, which was 10.53 percent below the State average. Group III's average transportation expense per pupil transported was $281.34 or 20.29 percent below the State average. Of the 50 districts in the State with the highest transportation expenditures per pupil transported, 14 were Group III districts, including 10 city districts.

Operation and Maintenance of Plant. The State average per pupil expenditure for operation and maintenance of the school plant was $400.69. Group I had substantially higher per pupil expenditures than the other two groups.

- Group I had an average per pupil expenditure of $546.35, which was 36.35 percent above the State average. Of the 50 districts in the State with the highest operation and maintenance costs per pupil, 46 were Group I districts. Conversely, no Group I district was among the 50 districts with the lowest operation and maintenance costs per pupil.
- Group II had an average per pupil expenditure of $349.02 which was 12.90 percent below the State average.
- Group III with an average per pupil expenditure of $366.40 was 8.56 percent below the State average. Just four of the 50 districts with the highest operation and maintenance costs per pupil were Group III districts. All of the 50 districts with the lowest per pupil expenditures were Group III districts.

Undistributed Expenditures. Undistributed expenditures contain costs for retirement systems and fringe benefits. The State average was $961.49 per pupil.

- Group I had an average expenditure per pupil of $1,249.62 which was substantially above the State average (29.97 percent). The average undistributed expenditure per pupil for Group I was 30 percent higher than for Group II and 58 percent higher than for Group III. Of the 50 districts statewide with the highest undistributed expenditures per pupil, 49 were Group I districts. None of the State's 50 districts with the lowest undistributed expenditures per pupil was from Group I.
- Group II had an average expenditure per pupil of $964.18 which was slightly above the State average (0.28 percent). The Group II district with the highest undistributed expenditure per pupil ranked 589th of 698 districts statewide.
- Group III had an average expenditure per pupil of $789.80 which was substantially below the State average (17.86 percent). Only one of the 50 districts statewide with the highest expenditures per pupil, but all 50 of the districts with the lowest expenditures per pupil, were Group III districts.

Debt Service. Debt Service includes principal and interest payments. The State average per pupil expenditure was $231.65. Debt service payments per pupil were relatively similar among the three groups. Group I had the highest average debt service expenditure per pupil: $280.37 or 21.03 percent above the State average. Group II had the lowest average debt service payment per pupil among the three groups of $183.70 or 20.70 percent below the State average.

Interfund Transfers. The 1984-85 interfund transfers per pupil State average was $46.38. The average interfund transfers per pupil ranged from $33.80 (Group III) to $54.55 (Group II).

General and Debt Service Fund. The State average for general and debt service fund expenditure per pupil was $4,599.46. Group I had a substantially higher average than did the other two groups.

- Group I with a general and debt service fund per pupil expenditure of $5,930.17 was 28.93 percent above the State average. The average expenditure per pupil for Group I was 33 percent higher than Group II's average of $4,448.30 and 49 percent higher than Group III's average of $3,968.49.

Special Aid Fund. The State average special aid fund expenditure per pupil was $169.66. Per pupil average expenditures for Groups I and III were substantially below the State average, while Group II districts on average spent substantially above the State average.

- Group I with an average per pupil expenditure of $84.78 was 50.03 percent below the State average.
- Group II with an average expenditure per pupil of $300.94 was 77.38 percent above the State average. The average per pupil expenditure for Group II districts was 255 percent higher than the average for Group I and 236 percent higher than the average for Group III.
- Group III with an average expenditure per pupil of $89.47 was 47.27 percent below the State average.

Total General Fund, Debt Service, and Special Aid Fund Expenditures (Total Expenditures). The State average total expenditure per pupil in 1984-85 was $4,769.12.

- Group I had an average total expenditure per pupil of $6,014.95 or 26.12 percent above the State average (as compared to 20.67 percent above the State average in 1982-83).
- Group II had an average total expenditure per pupil of $4,749.24 or 0.42 percent below the State average (as compared to 0.91 percent above the State average in 1982-83).
- Group III had an average total expenditure per pupil of $4,057.96 or 14.91 percent below the State average (as compared to 13.59 percent below the State average in 1982-83).

IV. MEDIAN SALARY FOR CLASSROOM TEACHERS

The 1984-85 median teacher salary in New York State was $28,213. The median salaries for the three groups varied widely, as shown on Table B.

- The median teacher salary of the districts in Group I was $34,712 or 23.04 percent above the State median. The average salary for Group I districts was 15.80 percent above the average salary for Group II and 43.24 percent above the average salary for Group III.
- The median teacher salary of the districts in Group II was $29,976 or 6.25 percent above the State median.
- The median teacher salary of the districts in Group III was $24,234 or 14.10 percent below the State median.

V. PUPIL-PROFESSIONAL STAFF RATIO

The 1984-85 State average pupil-professional staff ratio was 13.8 to 1. (The ratio was computed as enrollment divided by total number of professional staff with part-time professional staff weighted at 0.5.) In 1983-84, the State average ratio was 14.1 to 1.

- Group I with the highest median teacher salary of the three groups had the lowest pupil-professional staff ratio. Group I's ratio of pupils to staff was 12.5 to 1 or 9.42 percent below the State average.
- Group II with the second highest median teacher salary had the highest pupil-professional staff ratio among the three groups. Group II had a pupil-professional staff ratio of 14.5 to 1 or 5.07 percent above the State average.
- Group III with the lowest median teacher salary had the second highest pupil-professional staff ratio. Group III's ratio of 14.0 students to each professional staff member was 1.45 percent above the State average.

VI. CHANGE IN EXPENDITURES: 1982-83 TO 1984-85

Table E shows the percent change for each per pupil expenditure category, by group and for the State. Each group average in Table B was compared with the 1982-83 data in the 1985 study to provide a percent change over the two data years. In nearly every expenditure category, Group I experienced the largest percent change. Group II had the largest percent increase in community services per pupil and Group III had the largest per pupil percent increase in debt service.

Although the percent change in per pupil expenditures from 1982-83 did not vary greatly between groups for instruction and undistributed expenditures, these two categories constitute a major portion of districts' total expenditures. It is noteworthy that the percent increase in these two categories was greatest for Group I districts.

Major variations were found to exist between the three groups in three categories: interfund transfers per pupil, special aid fund expenditure per pupil, and transportation expense per pupil transported. The two year percent change in these expenditures is shown in *Chart 3*.

- **Interfund Transfers per Pupil.** Group I had a 70.32 percent increase since 1982-83, Group III had a 60.74 percent increase, and Group II had a 20.84 percent decrease.
- **Special Aid Fund Expenditure per Pupil.** Group I had a 50.19 percent increase, Group III had a 42.96 percent increase, and Group II had an 18.16 percent increase.
- **Transportation Expense per Pupil Transported.** Groups I and III increased by 9.88 percent and 8.75 percent, respectively. Group II experienced a 10.37 percent decrease, due primarily to a 27 percent increase in the number of pupils transported since 1982-83.

TABLE A

SUMMARY OF GENERAL FUND, DEBT SERVICE FUND, AND SPECIAL AID FUND EXPENDITURES PER PUPIL BY EXPENDITURE CATEGORY AND SCHOOL DISTRICT GROUP (FIVE NEW YORK CITY AREA SUBURBAN COUNTIES EXCLUDING YONKERS, BIG FIVE CITIES, AND REST OF STATE)

1984-85 SCHOOL YEAR

Expenditure Category	Group I Five New York City Area Counties Except Yonkers		Group II Big Five Cities		Group III Rest of State		Total State	
	Expense Per Pupil	Percent of Total	Expense Per Pupil	Percent of Total	Expense Per Pupil	Percent of Total	Expense Per Pupil	Percent of Total
Board of Education	$ 26.31	0.44%	$ 7.72	0.16%	$ 20.62	0.51%	$ 16.96	0.36%
Central Administration	143.83	2.39	93.46	1.97	102.85	2.53	108.57	2.28
Instruction[a]	3,338.44	55.50	2,508.29	52.81	2,170.94	53.50	2,566.36	53.81
Community Services	5.88	0.10	15.29	0.32	1.20	0.03	7.68	0.16
Transportation	285.31	4.74	272.09	5.73	232.33	5.73	259.67	5.44
Operation and Maintenance of Plant	546.35	9.08	349.02	7.35	366.40	9.03	400.69	8.40
Undistributed Expenditures	1,249.62	20.78	964.18	20.30	789.80	19.46	961.49	20.16
Debt Service	280.37	4.66	183.70	3.87	250.55	6.17	231.65	4.86
Interfund Transfers	54.03	0.90	54.55	1.15	33.80	0.83	46.38	0.97
General and Debt Service Fund	5,930.17	98.59	4,448.30	93.66	3,968.49	97.80	4,599.46	96.44
Special Aid Fund	84.78	1.41	300.94	6.34	89.47	2.20	169.66	3.56
Total General, Debt Service and Special Fund	$6,014.95	100.00%	$4,749.24	100.00%	$4,057.96	100.00%	$4,769.12	100.00%

[a] Does not include the cost of fringe benefits for instructional staff.

NOTE: Numbers may not add due to rounding.

SOURCE: Expenditure data from Information Center on Education, New York State Education Department; pupils (1984-85 Expense TAPU) from the 1986 State Aid Data Base, April Edition #601R.

TABLE B

COMPARISON OF GENERAL FUND, DEBT SERVICE FUND, AND SPECIAL AID FUND EXPENDITURES PER PUPIL BY EXPENDITURE CATEGORY, SELECTED PERCENTILES, AND SCHOOL DISTRICT GROUP (FIVE NEW YORK CITY AREA SUBURBAN COUNTIES EXCLUDING YONKERS, BIG FIVE CITIES, AND REST OF STATE)
1984-85 SCHOOL YEAR

1984-85 School Year Expenditure Category Per Expense TAPU	School District Pupil Percentiles						Average (or Median) for Three Groups			
	90th Percentile		50th Percentile		10th Percentile		Five New York City Area Counties Except Yonkers	Big Five Cities	Rest of State	Total State
	Value	Rank	Value	Rank	Value	Rank				
Board of Education	$ 32.14	493	$ 12.62	111	$ 6.01	3	$ 26.31	$ 7.72	$ 20.62	$ 16.96
Central Administration	162.84	523	91.46	167	75.58	62	143.83	93.46	102.85	108.57
Instruction[a] (Regular Day and Special School)	3,336.10	580	2,505.47	468	1,982.52	177	3,338.44	2,508.29	2,170.94	2,566.36
Community Services	17.11	667	2.57	539	0.00	98	5.88	15.29	1.20	7.68
Transportation	326.36	539	273.49	405	172.31	87	285.31	272.09	232.33	259.67
Per Pupil Transported	448.00	566	341.76	403	210.21	59	360.77	444.61	281.34	352.97
Operation and Maintenance of Plant	548.40	585	338.71	241	314.60	163	546.35	349.02	366.40	400.69
Undistributed Expenditures	1,276.26	595	961.14	487	701.27	189	1,249.62	964.18	789.80	961.49
Debt Service	367.94	581	177.73	236	121.06	140	280.37	183.70	250.55	231.65
Interfund Transfers	90.86	597	53.14	531	0.00	127	54.03	54.55	33.80	46.38
General and Debt Service Fund	5,986.66	583	4,422.73	439	3,601.11	162	5,930.17	4,448.30	3,968.49	4,599.46
Special Aid Fund	297.12	689	123.33	563	45.58	95	84.78	300.94	89.47	169.66
Total General, Debt Service, and Special Aid Fund	$6,040.39	580	$4,719.86	466	$3,678.43	161	$6,014.95	$4,749.24	$4,057.96	$4,769.12
* * * * * * *	* *	*	* *	*	* *	*	* * *	* * *	* *	* *
1984-85 Median Teacher Salary	$ 35,087	618	$ 32,390	569	$ 21,290	223	$ 34,712	$ 29,976	$ 24,234	$ 28,213
1984-85 Pupil-Professional Staff Ratios	15.0	610	14.7	564	12.2	170	12.5	14.5	14.0	13.8

[a] Does not include the cost of fringe benefits for instructional staff.

SOURCE: Expenditure data and median teacher salary from Information Center on Education, New York State Education Department; Expense TAPU, pupils (enrollment), and professional staff (part-time weighted at 0.5) from 1986 State Aid Data Base, April Edition #601R.

TABLE C

DISTRICT ARRAY INFORMATION FOR FIRST SIX EXPENDITURE CATEGORIES SHOWN ON TABLE B FOR
FIVE NEW YORK CITY AREA COUNTIES, NEW YORK CITY, REST OF STATE, AND TOTAL NEW YORK STATE
1984-85 SCHOOL YEAR

District Variations by Region	Board of Education Expense/TAPU Value	Rank	Central Administration Expense/TAPU Value	Rank	Instruction Expense/TAPU[a] Value	Rank	Community Services Expense/TAPU Value	Rank	Transportation Expense/TAPU Value	Rank	Operation and Maintenance of Plant Expense/TAPU Value	Rank
I. FIVE NYC AREA COUNTIES (NASSAU, PUTNAM, ROCKLAND, SUFFOLK, WESTCHESTER)												
REGION I AVERAGES												
Total Region I	$ 27.72		$ 143.25		$ 3,329.55		$ 5.71		$ 279.85		$ 541.66	
Excluding Yonkers	26.31		143.83		3,338.44		5.88		285.31		546.35	
II. NEW YORK CITY	$ 6.01		$ 91.46		$ 2,505.47		$ 17.11		$ 273.49		$ 337.15	
III. REST OF STATE												
REGION III AVERAGES												
Total Region III	$ 19.79		$ 103.14		$ 2,193.42		$ 1.20		$ 237.42		$ 373.79	
Excluding Three Big Cities	20.62		102.85		2,170.94		1.20		232.33		366.40	
IV. TOTAL STATE												
Highest District	$457.05	698	$1,508.21	698	$10,296.26	698	$708.96	698	$1,317.96	698	$2,549.82	698
Second Highest	288.31	697	1,094.81	697	9,959.62	697	140.90	697	1,164.01	697	1,786.86	697
90th Pupil Percentile	32.14	493	162.84	523	3,336.10	580	17.11	667	326.36	539	548.40	585
50th Pupil Percentile	12.62	111	91.46	167	2,505.47	468	2.57	539	273.49	405	338.71	241
Median District	23.50	349	119.60	349	2,192.75	349	0.00	349	254.81	349	374.68	349
10th Pupil Percentile	6.01	3	75.58	62	1,982.52	177	0.00	98	172.31	87	314.60	163
Second Lowest	5.83	2	41.43	2	1,547.30	2	0.00	2	40.17	2	200.51	2
Lowest	5.51	1	12.56	1	1,517.39	1	0.00	1	38.89	1	199.39	1
Ratio: High to Low	82.95 to 1		120.08 to 1		6.79 to 1		N.A.		33.89 to 1		12.79 to 1	
Ratio: 90th to 10th	5.35 to 1		2.15 to 1		1.68 to 1		N.A.		1.89 to 1		1.74 to 1	
STATE AVERAGE	$ 16.96		$ 108.57		$ 2,566.36		$ 7.68		$ 259.67		$ 400.69	

[a] Does not include the cost of fringe benefits for instructional staff.

SOURCE: Expenditure data from Information Center on Education, New York State Education Department; Expense TAPU from the 1986 State Aid Data Base, April Edition #601R.

TABLE D

DISTRICT ARRAY INFORMATION FOR LAST SIX EXPENDITURE CATEGORIES SHOWN ON TABLE B FOR
FIVE NEW YORK CITY AREA COUNTIES, NEW YORK CITY, REST OF STATE, AND TOTAL NEW YORK STATE
1984-85 SCHOOL YEAR

District Variations by Region	Undistributed Expenditures Expense/TAPU Value	Rank	Debt Service Expense/TAPU Value	Rank	Interfund Transfers Expense/TAPU Value	Rank	General & Debt Service Fund Expense/TAPU Value	Rank	Special Aid Fund Expense/TAPU Value	Rank	Total General, Debt Service and Special Fund Expense/TAPU Value	Rank
I. FIVE NYC AREA COUNTIES (NASSAU, PUTNAM, ROCKLAND, SUFFOLK, WESTCHESTER)												
REGION I AVERAGES												
Total Region I	$1,249.84		$ 282.98		$ 57.38		$ 5,917.93		$ 90.07		$ 6,008.00	
Excluding Yonkers	1,249.62		280.37		54.03		5,930.17		84.78		6,014.95	
II. NEW YORK CITY	$ 961.14		$ 177.73		$ 53.14		$ 4,422.73		$297.12		$ 4,719.86	
III. REST OF STATE												
REGION III AVERAGES												
Total Region III	$ 802.39		$ 246.57		$ 34.88		$ 4,012.60		$111.32		$ 4,123.92	
Excluding Three Big Cities	789.80		250.55		33.80		3,968.49		89.47		4,057.96	
IV. TOTAL STATE												
Highest District	$3,934.54	698	$5,845.88	698	$972.74	698	$19,725.53	698	$426.16	698	$19,758.48	698
Second Highest	3,194.01	697	2,236.48	697	636.89	697	19,351.16	697	379.90	697	19,415.33	697
90th Pupil Percentile	1,276.26	595	367.94	581	90.86	597	5,986.66	583	297.12	689	6,040.39	580
50th Pupil Percentile	961.14	487	177.73	236	53.14	531	4,422.73	439	123.33	563	4,719.86	466
Median District	799.95	349	234.87	349	7.32	349	4,077.77	349	79.53	349	4,155.69	349
10th Pupil Percentile	701.27	189	121.06	140	0.00	127	3,601.11	162	45.58	95	3,678.43	161
Second Lowest	548.17	2	0.00	2	0.00	2	2,920.01	2	0.00	2	2,993.56	2
Lowest	536.00	1	0.00	1	0.00	1	2,894.23	1	0.00	1	2,947.26	1
Ratio: High to Low	7.34 to 1		N.A.		N.A.		6.82 to 1		N.A.		6.70 to 1	
Ratio: 90th to 10th	1.82 to 1		3.04 to 1		N.A.		1.66 to 1		6.52 to 1		1.64 to 1	
STATE AVERAGE	$ 961.49		$ 231.65		$ 46.38		$ 4,599.46		$169.66		$ 4,769.12	

SOURCE: Expenditure data from Information Center on Education, New York State Education Department; Expense TAPU from the 1986 State Aid Data Base, April Edition #601R.

TABLE E

PERCENT CHANGE IN GENERAL FUND, DEBT SERVICE FUND, AND SPECIAL AID FUND EXPENDITURES PER PUPIL BY EXPENDITURE CATEGORY AND SCHOOL DISTRICT GROUP (FIVE NEW YORK CITY AREA SUBURBAN COUNTIES EXCLUDING YONKERS, BIG FIVE CITIES, AND REST OF STATE)

1982-83 TO 1984-85

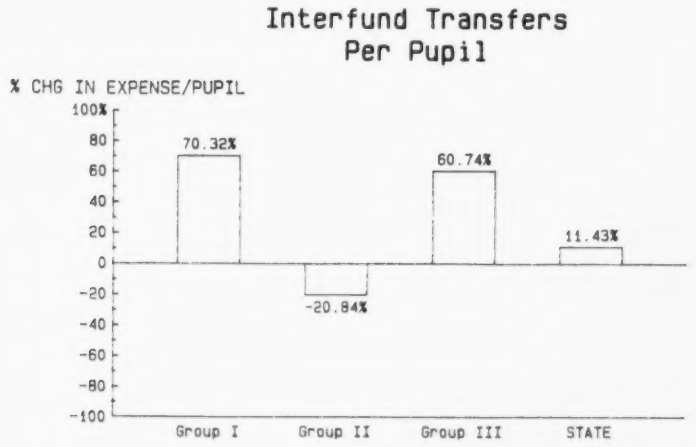
Expenditure Category per Expense TAPU	PERCENT CHANGE FROM 1982-83 TO 1984-85			
	Group I Five New York City Area Counties Except Yonkers	**Group II** Big Five Cities	**Group III** Rest of State	Total State
Board of Education	36.08%	17.48%	28.78%	28.10%
Central Administration	37.75	25.51	29.64	30.12
Instruction[a]	34.58	34.12	27.32	31.53
Community Services	36.41	49.70	27.29	46.62
Transportation	30.42	24.76	20.09	24.39
Per Pupil Transported	9.88	-10.37	8.75	3.53
Operation and Maintenance of Plant	28.99	9.74	19.58	18.36
Undistributed Expenditures	38.04	27.33	27.97	30.23
Debt Service	9.91	- 0.42	13.81	7.76
Interfund Transfers	70.32	-20.84	60.74	11.43
General and Debt Service Fund	33.47	26.80	25.60	27.93
Special Aid Fund	50.19	18.16	42.96	27.00
Total General, Debt Service and Special Fund	33.68	26.21	25.94	27.90

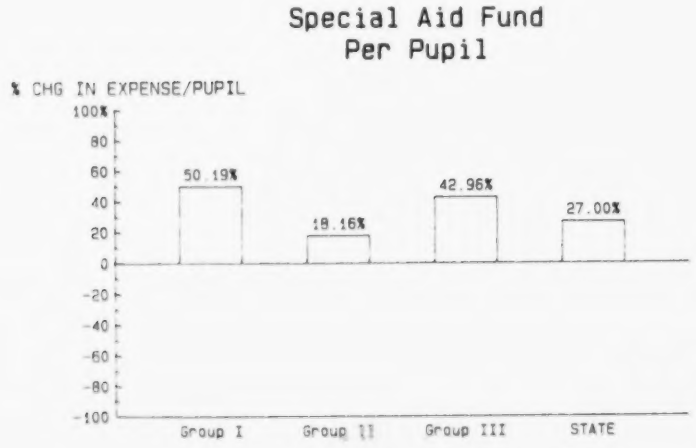
[a] Does not include the cost of fringe benefits for instructional staff.

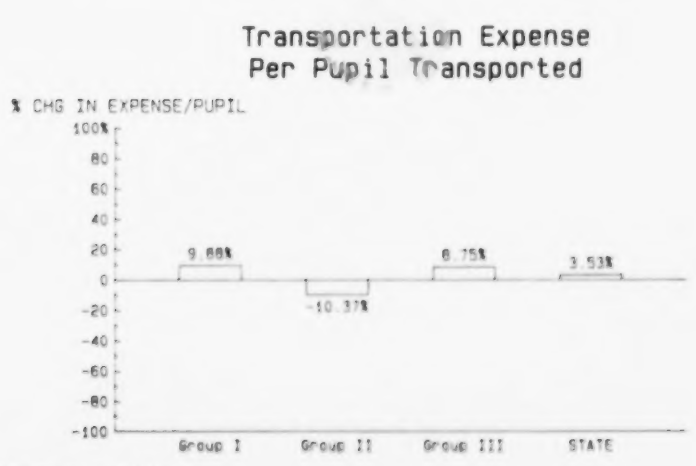
SOURCE: Expenditure data from Information Center on Education, New York State Education Department; 1984-85 Expense TAPU from 1986 State Aid Data Base, April Edition #601R.

CHART 3

PERCENT CHANGE IN INTERFUND TRANSFERS AND SPECIAL AID FUND EXPENDITURES PER PUPIL AND TRANSPORTATION EXPENSE PER PUPIL TRANSPORTED FOR THREE GROUPS OF DISTRICTS AND NEW YORK STATE







Source: Table E.

GLOSSARY OF EXPENDITURE TERMS

Board of Education. Expenditures charged to the Board of Education include: expenses for members of the board of education; salary of the district clerk; operation of the clerk's office; costs connected with school district elections; the provision of internal and external auditing services; compensation of the district treasurer and the costs of the treasurer's office; salary of the district tax collector and the costs of the collector's office; salary and expenditures of a school attorney or payments for independent legal services; and changes connected with the biennial school census.

Central Administration. Expenditures charged to central administration include: compensation and expenses of the chief school officer; compensation and expenditures for the business official of the district and his staff; compensation and expenditures of a purchasing officer; the recruitment and orientation of personnel and maintaining of personnel records; to maintain and improve school-community relations; the general coordination of curriculum development and systemwide supervision; and the conducting and managing of research, planning and evaluation for the school system.

Instruction. Expenditures charged to instruction include: expenditures for teachers of regular day school (including programs for handicapped children, pupils with special educational needs, occupation education (Big Five Cities), adult education, and summer school); teaching expenditures for special schools; inservice training; expenses incurred in operating the school library; expenses for providing educational television programs as part of the instructional program; expenses for computer-assisted instruction; expenses for promoting and improvement of attendance; expenditures for services provided by certified guidance counselors; provision of health services; provision of psychological services; diagnostic screening of kindergarten students; social services; pupil personnel services provided for special schools; co-curricular activities (including plays, bands, glee clubs, newspapers, and cheerleaders); and interscholastic athletics.

Community Services. Expenditures charged to community services include: recreational programs (including transportation) sponsored by the board of education; youth programs approved by the State Division for Youth; and facilities used for meetings of citizens, parent-teacher associations, lectures and other civic activities.

Transportation. Expenditures charged to transportation include: transportation furnished students (except for community services) by a district-operated transportation system; contracts with private carriers; or use of a public service corporation; transportation services provided by a board of cooperative educational services; and the custodial and maintenance care of buildings used for transportation purposes (includes rent, utilities, heating bills, fire insurance, building equipment, custodial and maintenance supplies and labor).

Operation and Maintenance of Plant. Expenditures charged to operation and maintenance of plant include: costs concerned with keeping the physical plant open and ready for use; the maintaining of existing grounds, buildings, and equipment (includes housekeeping activities repeated somewhat regularly on a daily, weekly, monthly, or seasonal basis); rentals of land, buildings, and space (except for transportation); fixed building equipment; and other equipment not identified with a function. (Equipment for capital projects should not be included.)

Undistributed Expenditures. Undistributed expenditures include: employee benefits; operation of a central storeroom (purchase of stock is not included): operation of a central printing and/or mailing unit; central data processing unit; unallocable payments of insurance premiums; school association dues; judgments and claims; refund of real property taxes of a prior year; administrative charge of a board of cooperative educational services; and expenditures which can't be charged to any functional classification.

Debt Service. Expenditures charged to debt service include: principal and interest on bonds and notes issued for the stated purpose. A debt service fund is used for long-term debt when the segregation of resources for debt service is necessary or legally mandated.

Interfund Transfers. Expenditures charged to interfund transfers include: the appropriation and transfer of monies to other funds; and the transfer of monies from the general fund to the capital projects fund for capital reserves and capital projects.

Total General Fund and Debt Service Fund Expenditures. General fund and debt service fund expenditures are the sum of the functions listed above.

Special Aid Fund Expenditures. Expenditures charged to the special aid fund include: special projects or programs supported in whole or in part with Federal funds. Federal aid for special projects are credited directly to the special aid fund. The local share, if any, is provided in the general fund and transferred to the special aid fund.

Total Expenditures. Total expenditures are the sum of total general fund, debt service fund and special aid fund expenditures.